

EXHIBIT B

COURT AUTHORIZED NOTICE

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

This Notice Affects Your Legal Rights. Please Read It Carefully.

**Notice Of Settlement and Decertification Of Collective Action
Against Deloitte & Touche LLP and Deloitte LLP.**

TO: Current and former unlicensed Audit Assistants, Audit Senior Assistants, Audits In-Charge and Audit Seniors who filed a Consent to Join the Collective Action styled as *In re Deloitte & Touche Overtime Litigation*.

WHY DID I GET THIS NOTICE: You have received this Notice because you filed a consent to join this case after you received a Notice of Right to Join Lawsuit Against Deloitte & Touche LLP and Deloitte LLP. Your involvement in this lawsuit has now ended because the Court has decertified the collective, approved the settlement described below, and dismissed the claims of all individuals who filed a consent to join the collective, including you.

THE LAWSUIT: The Named Plaintiffs in *In re Deloitte & Touche LLP Overtime Litigation*, with Master file No. 11 civ. 2461 (RMB)(THK) (the "Litigation") are Dina Gersten, Jason James, Sana Zara Bukhari, Megan Faye Cowell, Jane Killian, Henry Contreras and Stephen Berndt. The Litigation, a collective action against Deloitte & Touche LLP and Deloitte LLP ("Deloitte") alleged that Deloitte failed to pay unlicensed Audit Assistants, Audit Senior Assistants, Audits In-Charge, and Audit Seniors overtime pay in compliance with the Fair Labor Standards Act ("FLSA") and various state laws. The Defendants denied Plaintiffs' allegations and asserted that they and the putative class members were not entitled to damages or any other form of relief. The United States District Court for the Southern District of New York did not rule on the merits of Plaintiffs' claims or Defendants' defenses, but conditionally certified a collective of current and former unlicensed Audit Assistants, Audit Senior Assistants, Audits In-Charge and Audit Seniors employed by Deloitte at any time since April 11, 2008 who filed a consent to join the Litigation during the opt-in period (the "collective").

The Litigation began on April 11, 2011, when Plaintiff Dina Gersten commenced suit in *Gersten v. Deloitte & Touche LLP and Deloitte LLP* in the United States District Court for the Southern District of New York. On April 26, 2011, Plaintiff Jason James commenced a similar suit in *James v. Deloitte & Touche LLP* in the United States District Court for the Northern District of California. On November 22, 2011, the Court consolidated the separately filed actions of *Gersten v. Deloitte & Touche LLP and Deloitte LLP* and *James v. Deloitte & Touche LLP* into *In re Deloitte & Touche LLP Overtime Litigation*.

On January 17, 2013, the Court also consolidated the separately filed action of *Bukhari, Cowell and Killian v. Deloitte & Touche LLP and Deloitte LLP* into the *In re Deloitte*

& Touche LLP Overtime Litigation and permitted Plaintiffs to file an amended Complaint to add Henry Contreras as a Named Plaintiff. On January 30, 2013, the Court consolidated another separately filed action, *Berndt v. Deloitte & Touche LLP and Deloitte LLP* into *In re Deloitte & Touche LLP Overtime Litigation*.

THE SETTLEMENT: The claims of all the Named Plaintiffs are being dismissed with prejudice. Your claims are being dismissed without prejudice as explained below. As part of the settlement, Defendants agreed not to seek costs against the Named Plaintiffs or against you. Plaintiffs' counsel has also agreed that they shall not receive any attorneys' fees for their work in this Litigation. You can obtain a copy of the full Settlement Agreement by contacting Plaintiffs' counsel at the addresses and telephone numbers below:

Justin M. Swartz Juno Turner Outten & Golden LLP 3 Park Avenue, 29 th Floor New York, NY 10016 (212) 245-1000	Max Folkenflik Folkenflik & McGerity 1500 Broadway, 21st Floor New York, NY 10036 (212) 757-0400
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WHY WAS THE CLASS DECERTIFIED: Over a period of three years, extensive discovery was taken from the Named Plaintiffs and others who filed consents to opt into the case, and from Deloitte. Numerous depositions were taken, millions of pages of documents were exchanged and the lawyers for both sides engaged in lengthy and complex analysis of the Parties' claims and defenses in the case. More recently, on July 22, 2014, the Court of Appeals for the Second Circuit, which includes New York, ruled in favor of KPMG LLP that its unlicensed auditors in positions similar to those at issue here are exempt professionals, not entitled to overtime under the FLSA. As a result, the parties here agreed upon the Settlement described above. The Court then entered an Order approving the Settlement and decertifying the collective in *In Re Deloitte & Touche Overtime Litigation* on [DATE]. Accordingly, this case will not proceed as a class or collective action or otherwise.

MY OPTIONS: Because the District Court has decertified the collective and approved the settlement, your claims have been dismissed without prejudice. You are not required to do anything more at this time unless you wish to pursue an individual claim against Deloitte with respect to an alleged failure to pay overtime. In order to do so, you should consult a lawyer at your own expense.

The Settlement Agreement precludes you from filing or joining any further collective, class or aggregate action against Deloitte with regard to the claims at issue in this case.

Further information about this Notice or the Litigation may be obtained by writing or calling Plaintiffs' counsel, Outten & Golden, LLP and/or Folkenflik & McGerity, at the addresses and phone numbers below:

Justin M. Swartz Juno Turner Outten & Golden LLP 3 Park Avenue, 29 th Floor New York, NY 10016 (212) 245-1000	Max Folkenflik Folkenflik & McGerity 1500 Broadway, 21st Floor New York, NY 10036 (212) 757-0400
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PLEASE DO NOT CALL OR WRITE THE COURT ABOUT THIS NOTICE.